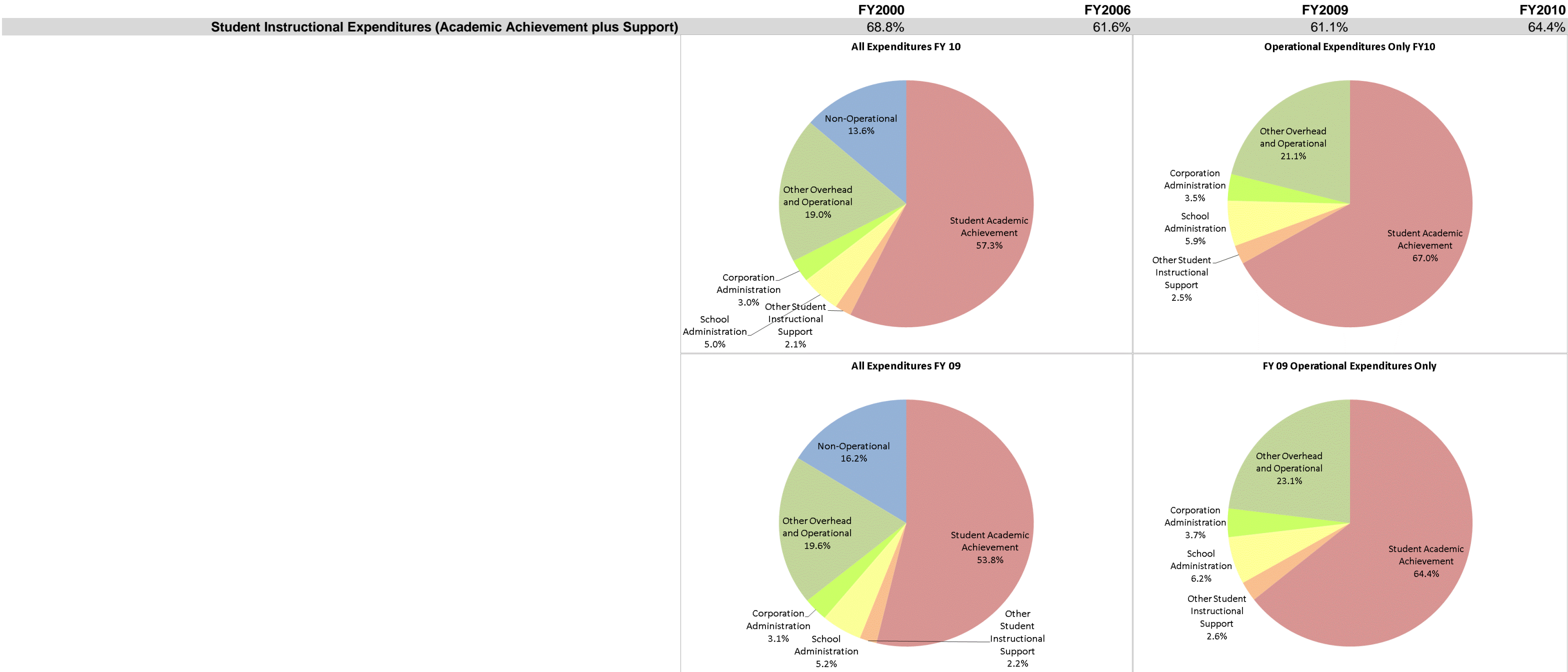


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Salem Community Schools (8205)

Salem Community Schools (8205)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$8,026,504	61.3%	\$9,932,117	54.8%	\$10,136,380	53.8%	\$11,577,423	57.3%
Student Instructional Support	\$973,719	7.4%	\$1,244,378	6.9%	\$1,379,195	7.3%	\$1,443,709	7.1%
Overhead and Operational	\$2,925,126	22.4%	\$3,954,194	21.8%	\$4,279,923	22.7%	\$4,448,874	22.0%
Nonoperational	\$1,161,580	8.9%	\$3,007,456	16.6%	\$3,051,519	16.2%	\$2,750,442	13.6%
Grand Total	\$13,086,929		\$18,138,145		\$18,847,016		\$20,220,448	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Salem Community Schools (8205)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11050 Regular Programs; Full Day Kindergarten	\$0	\$35,083	\$0	\$0		-100%	
	11100 Regular Programs; Elementary	\$2,694,103	\$3,020,398	\$4,065,021	\$4,596,207	71%	52%	13%
	11200 Regular Programs; Middle/Junior High	\$1,310,815	\$1,782,002	\$1,971,800	\$2,021,979	54%	13%	3%
	11300 Regular Programs; High School	\$1,409,994	\$1,604,093	\$2,253,607	\$2,541,500	80%	58%	13%
	11590 Other Vocational Education Programs	\$0	\$27,239	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$53,337	\$114,182	\$185,141	\$124,395	133%	9%	-33%
	11910 Other Regular Programs; Competency Testing	\$0	\$4,906	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$22,193	\$10,716	\$28,720	\$53,790	142%	402%	87%
	12210 Mental Disabilities; Mild Mental Disabilities	\$3,028	\$31,130	\$905	\$2,101	-31%	-93%	132%
	12350 Physical Impairment; Homebound	\$0	\$4,765	\$0	\$2,271		-52%	
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$1,380			
	12520 Culturally Differnt; Compensatory	\$5,650	\$14,935	\$19,085	\$2,064	-63%	-86%	-89%
	12610 Learning Disability	\$0	\$0	\$0	\$45			
	12710 Equal Opportunity At Risk	\$86,733	\$133,657	\$139,842	\$148,813	72%	11%	6%
	12900 Other Special Programs	\$0	\$3,770	\$4,395	\$5,246		39%	19%
	14100 Summer School Programs; Elementary	\$0	\$1,677	\$12,494	\$18,114		> 500%	45%
	14200 Summer School Programs; Middle/Junior High School	\$1,682	\$13,539	\$757	\$1,094	-35%	-92%	45%
	14300 Summer School Programs; High School	\$11,167	\$7,418	\$0	\$3,854	-65%	-48%	
	16100 Remediation Testing	\$55,665	\$38,880	\$59,803	\$51,255	-8%	32%	-14%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$199,307	\$207,256	\$213,585	\$114,858	-42%	-45%	-46%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$607,278	\$691,832	\$586,732	\$1,199,685	98%	73%	104%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$4,878	\$0	\$0	\$0	-100%		
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$175			
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$1,909			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$57,999	\$101,098	\$62,913	\$50,296	-13%	-50%	-20%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,463	\$664	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$179,132	\$258,863	\$219,920	\$256,661	43%	-1%	17%
	22230 Library/Media Services; Audiovisual	\$30,820	\$18,441	\$15,032	\$11,004	-64%	-40%	-27%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$44,327	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$7,971	\$0	\$2,105	\$244	-97%		-88%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$1,294			
	22360 Instruction, Related Technology; Network Support	\$0	\$125,258	\$159,898	\$196,675		57%	23%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$18,395			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$113,763	\$187,243	\$133,928	\$151,614	33%	-19%	13%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,047	\$1,861	\$638	\$506	-52%	-73%	-21%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$60	\$0			-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$284,611	\$412,681	\$0	\$0			
Student Academic Achievement Total		\$7,189,964	\$8,853,587	\$10,136,380	\$11,577,423	61%	31%	14%
Student Instructional Support	21120 Attendance and Social Work Services; Attendance Services	\$13,175	\$20,569	\$21,783	\$24,087	83%	17%	11%
	21130 Attendance and Social Work Services; Social Work Services	\$16,279	\$1,000	\$0	\$0	-100%	-100%	
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$17,040	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$173,086	\$218,284	\$237,873	\$277,724	60%	27%	17%
	21240 Guidance Services; Information Services	\$10,899	\$6,919	\$9,781	\$5,623	-48%	-19%	-43%
	21290 Guidance Services; Other Guidance Services	\$23,323	\$33,817	\$21,881	\$184	-99%	-99%	-99%
	21310 Health Services; Service Area Direction	\$0	\$0	\$20,498	\$13,264			-35%
	21340 Health Services; Nurse Services	\$35,571	\$51,153	\$63,434	\$70,051	97%	37%	10%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$108			
	21890 Special Education Administration; Other Special Education Administration	\$0	\$402	\$0	\$0		-100%	
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$32,665	\$32,153			-2%
	24100 Office of The Principal	\$565,718	\$743,929	\$971,278	\$1,020,514	80%	37%	5%
Student Instructional Support Total		\$855,092	\$1,076,073	\$1,379,195	\$1,443,709	69%	34%	5%
Overhead and Operational	23110 Board of Education; Service Area Direction	\$5,695	\$288	\$1,218	\$2,198	-61%	> 500%	80%
	23150 Board of Education; Legal Services	\$11,822	\$8,287	\$7,052	\$14,808	25%	79%	110%
	23160 Board of Education; Promotion Expenses	\$2,320	\$2,094	\$1,188	\$2,693	16%	29%	127%
	23190 Board of Education; Other Governing Body Services	\$615	\$1,864	\$3,047	\$241	-61%	-87%	-92%
	23210 Executive Administration; Office of The Superintendent	\$288,210	\$380,520	\$564,807	\$562,317	95%	48%	0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Salem Community Schools (8205)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$256	\$0	\$0		-100%	
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$30			
	25191 Other Fiscal Services; Refund of Revenue	\$10,881	\$1,992	\$3,995	\$1,695	-84%	-15%	-58%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$1,461			
	25199 Other Fiscal Services; Other	\$0	\$0	\$4,946	\$4,776			-3%
	25300 Printing, Publishing, and Duplicating Services	\$8,094	\$410	\$145	\$0	-100%	-100%	-100%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$40	\$0	\$0		-100%	
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$8,362			
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$91,099	\$290,570			219%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$844,991	\$1,463,034	\$1,734,661	\$1,430,533	69%	-2%	-18%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$122	\$0	\$0		-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$179,720	\$264,972	\$235,669	\$251,647	40%	-5%	7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$116,526	\$78,364	\$116,909	\$113,889	-2%	45%	-3%
	27010 Student Transportation; Service Area Direction	\$38,770	\$3,877	\$72,264	\$127,156	228%	> 500%	76%
	27100 Student Transportation; Vehicle Operation	\$259,180	\$433,737	\$501,358	\$470,323	81%	8%	-6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$108,571	\$124,734	\$129,456	\$148,470	37%	19%	15%
	27400 Student Transportation; Purchase of School Buses	\$196,258	\$222,230	\$0	\$161,767	-18%	-27%	
	27500 Student Transportation; Insurance on Buses	\$16,876	\$14,840	\$20,196	\$20,340	21%	37%	1%
	27700 Student Transportation; Contracted Transportation Services	\$146,221	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$22,140	\$19,484	\$76,660	\$81,796	269%	320%	7%
	27910 Student Transportation; Bus Driver Training	\$0	\$2,267	\$2,414	\$1,805		-20%	-25%
	31100 Food Services Operations; Service Area Direction	\$341	\$1,120	\$1,652	\$5,252	> 500%	369%	218%
	31200 Food Services Operations; Food Preparation and Dispensing	\$239,392	\$291,989	\$315,508	\$338,229	41%	16%	7%
	31400 Food Services Operations; Food Purchases	\$229,869	\$325,721	\$335,482	\$348,331	52%	7%	4%
	31900 Other Food Services	\$16,741	\$55,152	\$60,195	\$60,185	260%	9%	0%
Overhead and Operational Total		\$2,743,230	\$3,697,392	\$4,279,923	\$4,448,874	62%	20%	4%
Nonoperational								
	33500 Welfare Activities Services	\$0	\$0	\$0	\$125			
	33990 Other Community Services; Other	\$0	\$388	\$0	\$2,002		416%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$53,194	\$46,273	\$45,581		-14%	-1%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$52,179	\$45,514	\$47,844		-8%	5%
	45100 Building Acquisition, Construction and Improvements	\$242,115	\$703,040	\$620,302	\$270,133	12%	-62%	-56%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$96,848	\$35,799	\$0	\$0	-100%	-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$37,427			
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$1,020			
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$200,877	\$151,691	\$71,757	\$157,309	-22%	4%	119%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$8,337	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$105,000	\$115,000	\$120,000		14%	4%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$98,200	\$86,534	\$81,608		-17%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$109	\$93,790	\$11,981		> 500%	-87%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$573,050	\$1,798,850	\$1,575,675	\$1,213,725	112%	-33%	-23%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$377,491	\$730,358			93%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$15,050	\$14,914			-1%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$4,134	\$16,418			297%
	54200 Common School Fund; Principal	\$40,348	\$0	\$0	\$0	-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$9,000	\$0	\$0		-100%	
Nonoperational Total		\$1,161,574	\$3,007,449	\$3,051,519	\$2,750,442	137%	-9%	-10%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$102,384	\$153,104	\$0	\$0			
	26492 2007 Account Code - Social Security	\$580,879	\$704,993	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$369,476	\$449,138	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,690	\$368	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$81,639	\$196,041	\$0	\$0			
Prorated By Fund Total		\$1,137,069	\$1,503,644	\$0	\$0			